Chart of Accounts For Your Commodore 64 and Plus/4

CONSTRUCTION INDUSTRY

An easy-to-use Chart of Accounts data disk for use with your Commodore 64 and Plus/4 General Ledger System

Makes it easy for you to set up your accounting system with special accounts for the CONSTRUCTION INDUSTRY

developed by **InfoDesigns**™

COMMODORE BUSINESS MACHINES

CONSTRUCTION INDUSTRY

CHART-OF-ACCOUNTS

FOR THE COMMODORE GENERAL LEDGER SYSTEM

FOR THE COMMODORE PLUS/4 AND COMMODORE 64

Version for the Construction Industry

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1200 Wilson Drive - West Chester, Pennsylvania 19380

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APPROACH TO FINANCIAL CONTROL

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I. OVERVIEW

A. Introduction

This product has been designed, especially for your business, as an **extension** to the General Ledger. The General Ledger System is only one module of the Commodore Business Accounting Series developed by Info Designs, Inc. This series has five powerful accounting applications:

- General Ledger
- Accounts Receivable
- Accounts Payable
- Inventory Management
- Payroll

B. Why Are We Providing This Product For You?

Businesses invest in accounting software to take advantage of the power of the computer to:

- Save Time and Money
- Reduce Clerical Effort
- Increase Control and Get Better Information
- Reduce Dependency on Outside Accountants

They also expect the software to pay for itself in a relatively short period of time.

Recently, we surveyed a number of users to find out what they felt would give them an added boost in taking advantage of the power of their computer.

As we anticipated, almost all of their comments expressed an interest in the General Ledger System, specifically the Chart-of-Accounts. As a result, we are providing you with a customized Chart-of-Accounts, paying special attention to the accounting needs for the Construction Industry.

C. What Is On The Diskette?

- A Chart-of-Accounts that will help you get to good cost control for YOUR business quickly.

- An Account Numbering Scheme that will allow easy fine-tuning to track and report financial information for YOUR COMPANY.

II. REVIEW AND IMPLEMENTATION

A. How Does This Product Relate To The Commodore General Ledger System

To help describe the relationship with the General Ledger System, as well as help you decide what your next steps should be, we have outlined the phases you should go through from the time you buy the equipment and software to the time you produce automated financial statements with the General Ledger System.

Use the form on the following page to check off all the things you have done so far. The meanings of the column headings are as follows:

- **Number:** refers to the order in which you should step through this list.

- **General Ledger Review:** refers to your review and understanding of the General Ledger System.

- **Completed:** a check in this column ( ) means you have completed this step.

- **Vertical Package Reference:** highlights where the enclosed diskette and its contents are involved in the review and implementation process, as well as the page numbers of the General Ledger Manual that are affected by using the enclosed diskette.

REVIEW CHECKLIST

Number	General Ledger Action	Completed	Vertical Package Reference
1	Get Commodore 64 or PLUS/4, Monitor, Disk Drive, Printer	( )	None
2	Get Commodore General Ledger System for the Commodore 64 or PLUS/4	( )	None
3	Get Diskettes and Paper	( )	None
4	Review Section I of the General Ledger Manual	( )	None
5	Review Section III of the General Ledger Manual	( )	You do not need to "Initialize the System for First Use", (create data disk) because the enclosed diskette is your **G/L Data Disk.** (See **General Ledger Manual-** Section III.)

REVIEW CHECKLIST

Number	General Ledger Action	Completed	Vertical Package Reference
6	Review Section IV of the General Ledger Manual	( )	You do not need a Chart-of-Accounts. We have already set up the Chart-of-Accounts according to these guidelines and it is on the enclosed diskette. (See **General Ledger Manual**-Section IV-D.)
7	Review Section II of the General Ledger Manual	( )	We have already set up the G/L Information File. Capital Account = 25200.000 Password = **Pass.** (See **General Ledger Manual**-Section II.) If you need to modify the Chart-of-Accounts, see **General Ledger Manual**-Section II.
8	Review Section V of the General Ledger Manual	( )	None

B. Implementing the Chart-of-Accounts

The steps/phases in the Checklist that we have covered thus far have concentrated on getting familiar with the General Ledger System. We recommend that you devote a reasonable amount of time to completing those steps prior to implementation.

Now, let's go on, following the steps on the next page, to use this booklet in implementing the system and using the enclosed diskette.

IMPLEMENTATION ACTIONS

Step	General Ledger Reference	Action
1	Section III - System Start-up Initializing Disks for First Use	Skip over all action items concerning "PREPARE AN OPERATING COPY OF **G/L DATA DISK**". **Why?** Because the diskette in this package is your **G/L DATA DISK.**
2	Section III - System Start-up Initializing Disks for First Use	At the point where the documentation says "SELECT **06** G/L INFORMATION FILE TO CREATE A G/L INFORMATION FILE ON YOUR NEW G/L DATA DISK", you will not be CREATING a new one. You will be CHANGING ours. **Why?** Because we have already created a G/L Information File for you on the **G/L Data Disk** (the diskette in this package). This is what you should do: a. Select **06** G/L INFORMATION FILE. b. Change COMPANY NAME to what you want. (Your company name.) This name will print on all finanical statements.

IMPLEMENTATION ACTIONS

Step	General Ledger Reference	Action
		c. Change PASSWORD to what you want. You can leave it as PASS if you wish. d. **Leave CAPITAL ACCOUNT alone.** We set it for 25200.00 which matches the capital account on the data disk.
3	Section III - System Start-up Initializing Disks for First Use	Skip the parts where it says "ASSIGN GENERAL LEDGER ACCOUNT NUMBERS AS DESCRIBED IN SECTION IV-D, E AND F." Instead, if you want to ADD NEW ACCOUNT RECORDS, use **05** MAINTAIN G/L ACCOUNTS. **Why?** We have already assigned the numbers and created your start-up Chart-of-Accounts. It is on your **G/L Data Disk.** This is what you should do: a. Print out a Chart-of-Accounts Listing (use **05** MAINTAIN G/L ACCOUNTS Section II in the **General Ledger Manual**).

IMPLEMENTATION ACTIONS

Step	General Ledger Reference	Action
		b. Print out Trial Balance Reports for both a Balance Sheet and Income Statement (use **04** Print Reports - Section II in the **General Ledger Manual**). **Note:** Remember to use the enclosed Data Disk for the reports.
		c. Review the reports. If you want to make any changes to the accounts, use **05** MAINTAIN G/L ACCOUNTS. (See Section II in the **General Ledger Manual.**)
		d. Once you are satisfied with the account set-up, load your account balances using **05** MAINTAIN G/L ACCOUNTS.
		e. Begin following the DAILY GENERAL LEDGER CYCLE as described in Section IV-B in the **General Ledger Manual.**

Note: We hope the work we have done for you is as valuable as it has been for others. Good Luck!

III. YOUR CHART-OF-ACCOUNTS

Summary

This section contains sample reports using the Chart-of-Accounts we have placed on the enclosed Data Disk. There are excerpts from two reports:

- General Ledger Account Listing
- Financial Statements

Prior to entering your current system balances to the accounts on the enclosed Data Disk, we recommend that you review the reports. You may have some refinements you want to make to tailor the accounts to your particular operation:

To print a Chart-of-Accounts Listing:

Use **05** Maintain G/L Accounts - Section II in the **General Ledger Manual.**

To print the Trial Balances for both the Income Statement and Balance Sheet:

Use **04** Print Reports - Section II in the **General Ledger Manual.**

The index of reports is as follows:

Report Title	Page
General Ledger Account Listing	III-2
Trial Balance - Balance Sheet	III-3
Trial Balance - Profit and Loss Statement	III-4

Report Title: **General Ledger Account Listing**

How: 05 Maintain G/L Accounts
3 Print, 1 Listing

CONSTRUCTION PAGE 1
GENERAL LEDGER ACCOUNT LISTING
05/25/84

ACCT NO	* ACCOUNT NAME	* ACCT TYPE	RPT TYPE	NORM BAL	TOTL LEVL	EXTR LINE	SALE ACCT	SPEC RPT
10000.050	ASSETS	1	2	1	8	0	0	0
11000.050	CASH	3	2	1	6	0	0	0
11140.000	CHECKING ACCOUNT	0	2	1	3	0	0	0
11180.000	TRUSTEE ACCOUNT	0	2	1	3	0	0	0
11260.000	SAVINGS	0	2	1	3	0	0	0
11300.000	PETTY CASH	0	2	1	3	0	0	0
11399.050	TOTAL CASH	2	2	1	6	1	0	0
11400.000	SHORT TERM INVESTMENTS	0	2	1	6	1	0	0
11500.050	ACCOUNTS RECEIVABLE	3	2	1	6	0	0	0
11520.000	CONTRACTS RECEIVABLE	0	2	1	3	0	0	0
11620.000	NOTES RECEIVABLE	0	2	1	3	0	0	0
11640.000	ACCRUED INTEREST REC.	0	2	1	3	0	0	0
11660.000	ALLOWANCE FOR BAD DEBTS	0	2	1	3	0	0	0
11700.000	REFUNDABLE INCOME TAXES	0	2	1	3	0	0	0
11799.050	TOTAL RECEIVABLES	2	2	1	6	1	0	0
11900.050	INVENTORY	3	2	1	6	0	0	0
11940.000	LAND-IMPROVED	0	2	1	3	0	0	0
11980.000	CONSTRUCTION IN PROGRESS	0	2	1	3	0	0	0
12020.000	MATERIALS-UNASSIGNED	0	2	1	3	0	0	0
12040.000	UNIMPROVED LAND	0	2	1	3	0	0	0
12099.050	TOTAL INVENTORY	2	2	1	6	1	0	0
12100.050	PREPAID EXPENSES	3	2	1	6	0	0	0
12140.000	INSURANCE	0	2	1	3	0	0	0
12180.000	TAXES	0	2	1	3	0	0	0

(CONTINUED ON PAGE 2)

Report Title: **Trial Balance - Balance Sheet**

How: 04 Print Reports
1 Trial Balance, 2 Balance Sheet

```
                          CONSTRUCTION                                  PAGE 1
                          BALANCE SHEET
                            05/25/84
=================================================================================

                          TRIAL BALANCE
                          PRESENT MONTH

                               ASSETS
          CASH
 11140.0    CHECKING ACCOUNT                                  0.00
 11180.0    TRUSTEE ACCOUNT                                   0.00
 11260.0    SAVINGS                                           0.00
 11300.0    PETTY CASH                                        0.00
          TOTAL CASH                                                      0.00

 11400.0 SHORT TERM INVESTMENTS                                           0.00

          ACCOUNTS RECEIVABLE
 11520.0    CONTRACTS RECEIVABLE                              0.00
 11620.0    NOTES RECEIVABLE                                  0.00
 11640.0    ACCRUED INTEREST REC.                             0.00
 11660.0    ALLOWANCE FOR BAD DEBTS                           0.00
 11700.0    REFUNDABLE INCOME  TAXES                          0.00
          TOTAL RECEIVABLES                                               0.00

          INVENTORY
 11940.0    LAND-IMPROVED                                     0.00
 11980.0    CONSTRUCTION IN PROGRESS                          0.00
 12020.0    MATERIALS-UNASSIGNED                              0.00
 12040.0    UNIMPROVED LAND                                   0.00
          TOTAL INVENTORY                                                 0.00

          PREPAID EXPENSES
 12140.0    INSURANCE                                         0.00
 12180.0    TAXES                                             0.00
 12200.0    RENT                                              0.00
 12220.0    DEPOSITS-ESCROW UTILITY                           0.00
 12240.0    OTHER PREPAID ITEMS                               0.00
          TOTAL PREPAID EXPENSES                                          0.00

          TOTAL CURRENT ASSETS                                            0.00

          FIXED ASSETS
            PROPERTY  & EQUIPMENT
 12480.0      BUILDINGS & LAND                     0.00
 12520.0      CONSTRUCTION MACHINERY               0.00
 12560.0      AUTOS & TRUCKS                       0.00
 12600.0      FURNITURE & FIXTURES                 0.00
 12640.0      LEASEHOLD IMPROVEMENTS               0.00
            TOTAL PROPERTY & EQUIP.                           0.00
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(CONTINUED ON PAGE 2)

Report Title: Trial Balance - Profit/Loss Statement

How: 04 Print Reports
1 Trial Balance, 1 Income Statement

CONSTRUCTION
STATEMENT OF INCOME & EXPENSE
05/25/84

	TRIAL BALANCE	PRESENT MONTH	(%)	PRESENT QUARTER	(%)
	REVENUES				
	SALES				
31140.0	SALES-CONSTRUCTION	0.00	0.0	0.00	0.0
31180.0	SALES-LAND	0.00	0.0	0.00	0.0
31220.0	SALES-CONSTRUCTION EXTRAS	0.00	0.0	0.00	0.0
31240.0	OTHER	0.00	0.0	0.00	0.0
	OTHER REVENUES				
31340.0	INSTALLMENT SALES	0.00	0.0	0.00	0.0
31380.0	INTEREST INCOME	0.00	0.0	0.00	0.0
31400.0	RENTALS	0.00	0.0	0.00	0.0
31420.0	COMMISSIONS EARNED	0.00	0.0	0.00	0.0
31540.0	COMMISSIONS PAID	0.00	0.0	0.00	0.0
	NET REVENUES	0.00	0.0	0.00	0.0
	COST OF SALES				
42100.0	MATERIALS	0.00	0.0	0.00	0.0
42140.0	SALARY/WAGES-CONSTRUCTION	0.00	0.0	0.00	0.0
42180.0	MASONRY	0.00	0.0	0.00	0.0
42220.0	CARPENTRY	0.00	0.0	0.00	0.0
42260.0	PLUMBING	0.00	0.0	0.00	0.0
42300.0	HEATING/AIR CONDITIONING	0.00	0.0	0.00	0.0
42310.0	ELECTRICAL/APPLIANCES	0.00	0.0	0.00	0.0
42320.0	FLOORING	0.00	0.0	0.00	0.0
42330.0	OTHER SUBCONTRACTORS	0.00	0.0	0.00	0.0
42340.0	ELECTRICAL FIXTURES	0.00	0.0	0.00	0.0
42350.0	ROUGH/TRIM LUMBER	0.00	0.0	0.00	0.0
42360.0	OTHER MATERIAL	0.00	0.0	0.00	0.0
42370.0	UTILITIES	0.00	0.0	0.00	0.0
42380.0	PERMITS	0.00	0.0	0.00	0.0
42390.0	CLEANING/LANDSCAPING	0.00	0.0	0.00	0.0
42400.0	OTHER	0.00	0.0	0.00	0.0
	TOTAL COST OF SALES	0.00	0.0	0.00	0.0
	GROSS PROFIT (LOSS)	0.00	0.0	0.00	0.0

(CONTINUED ON PAGE 2)